

EXHIBIT S

TUCKER ELLIS & WEST LLP

MEMORANDUM

July 16, 2010

TO: Matthew P. Moriarty

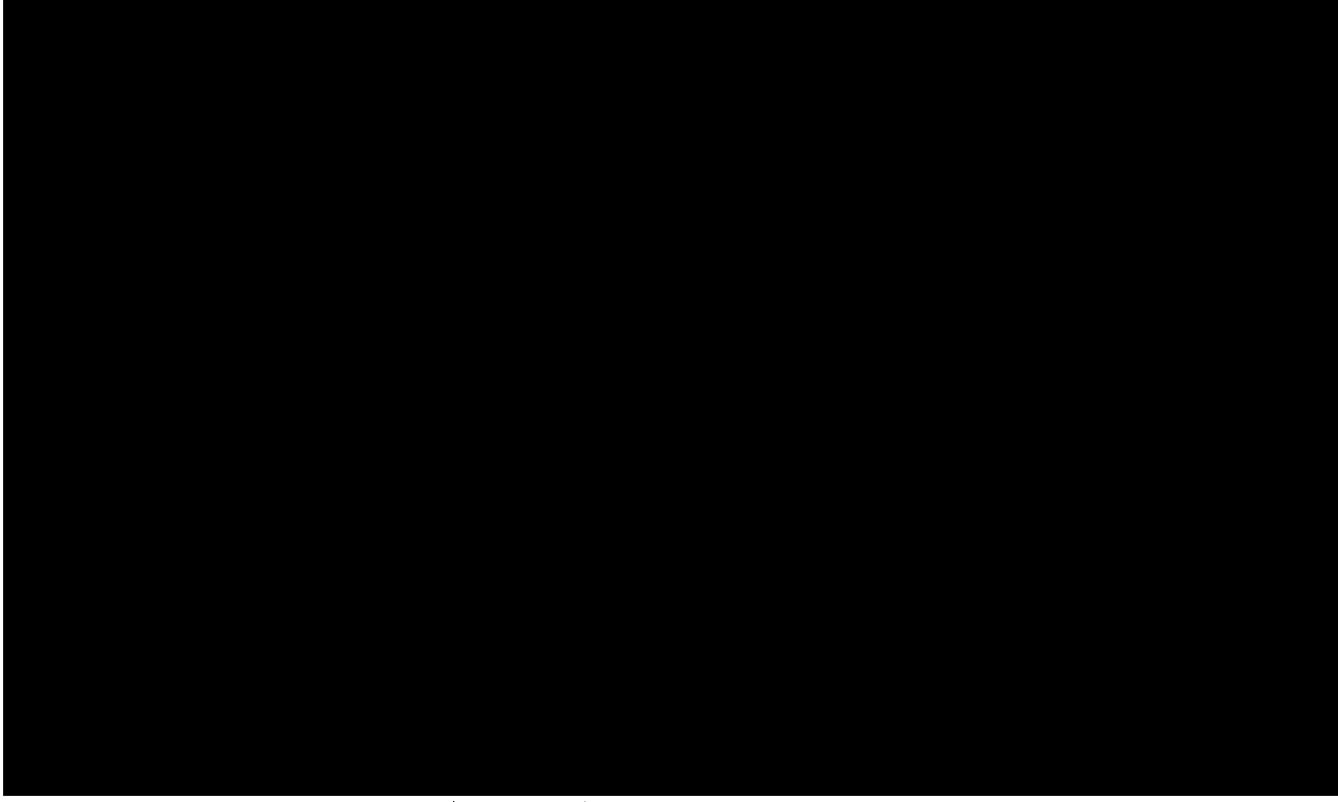
FROM: Jaclyn A. Bryk

CLIENT NO: 073021-000031

RE: Digitek®

SUBJECT: Pertinent Settlement Agreement Provisions from Serzone, Vioxx, and Propulsid Settlement Agreements

This memorandum identifies provisions in the settlement agreements from the Serzone, Vioxx, and Propulsid litigations that may be useful in drafting a settlement agreement in the Digitek® litigation. The following documents were referenced to determine which provisions from the other drug litigation settlement agreements may be pertinent in Digitek settlement: (1) the draft "Confidential Master Settlement Agreement", (2) the May 13, 2010 letter from you to Carl Frankovitch (Doc. 1131483), and (3) the April 22, 2010 memorandum regarding potential settlement terms (Doc. 1126805).



18 *	9.3	Attorney fees and expenses for plaintiffs' counsel. ample on how PSC can apply to award of PSC fees + expenses + we reserve right to contest on all legal + factual grounds circumstances her ed.

all fee agreements
remain in tact + are
not affected by agreement